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November 22, 2016

VIA FED EX and ECF

HONORABLE SHELLEY E. CHAPMAN
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004-1408

Re: In re: 199 East 7th Street, LLC (the "Debtor")
Chapter 7 Case No:14-13254 (SCC)

Dear Judge Chapman:

As you know, we are counsel to James Guarino, personally, with respect to the above-referenced case and to that end, write in response to your directive issued at the hearing held before you on November 21, 2016 (the "Hearing").

More specifically, at the Hearing you requested that we, on behalf of Mr. Guarino, confirm or represent, in writing, that he has waived the attorney-client privilege (the "Privilege") with respect to the above Debtor, both during the pendency of this case under chapter 11 of title 11, United States Code (the "Bankruptcy Code"), as well as subsequent to its conversion to one under chapter 7 of the Bankruptcy Code.

By this correspondence, therefore, we hereby represent, on behalf of Mr. Guarino, that he has affirmatively waived the Privilege on behalf of the Debtor, both pre- and post-conversion of the case.

Respectfully submitted,


LAWRENCE M. GOTTLIEB

cc: Albert Togut, Esq. (via electronic mail)
Neil Berger, Esq. (via electronic mail)
David Carlebach, Esq. (via electronic mail)
Andrew D. Velez-Rivera (via ECF)